

BEFORE
THE PUBLIC SERVICE COMMISSION OF
SOUTH CAROLINA

DOCKET NO. 2012-94-S

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SC PUBLIC SERVICE
COMMISSION

IN RE:

Application of Palmetto Wastewater
Reclamation, LLC d/b/a Alpine
Utilities for adjustment
of rates and charges for, and modification
to certain terms and conditions related to
the provision of sewer service.

**DIRECT TESTIMONY
OF
DONALD J. CLAYTON**

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Donald J. Clayton. My principal place of business is 301
Oxford Valley Road, Suite 1604, Yardley, Pennsylvania, 19067.

Q. WHERE ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am Vice President of Management Consulting at Tangibl, LLC.

Q. HOW LONG HAVE YOU BEEN EMPLOYED AT TANGIBL, LLC?

A. I have been employed at Tangibl, LLC since April 2007.

Q. PLEASE DESCRIBE TANGIBL, LLC.

A. Tangibl, LLC is a professional services firm serving water, wastewater,
waste services and energy utilities.

1 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

2 A. I have Bachelor of Science in Civil Engineering and Masters of Business
3 Administration degrees from Rensselaer Polytechnic Institute.

4
5 **Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE.**

6 A. Throughout my career I have served public utilities in consulting and
7 executive capacities. Recent assignments include preparation of rate cases, cost
8 of service and rate design studies for gas and water utilities and depreciation
9 studies for electric, gas, water, wastewater, thermal and railroad companies. My
10 work experience is further detailed in my resume which is attached hereto as
11 Exhibit DJC-1.

12
13 **Q. DO YOU HOLD ANY PROFESSIONAL CERTIFICATIONS?**

14 A. Yes. I am a Registered Professional Engineer in Pennsylvania. I am also,
15 a Chartered Financial Analyst and a Certified Depreciation Professional.

16
17 **Q. HAVE YOU HAD FORMAL TRAINING RELATING TO UTILITY**
18 **ACCOUNTING AND RATEMAKING?**

19 A. Yes. I have completed utility accounting and ratemaking seminars offered
20 by Price Waterhouse and Salomon Brothers. I have also completed 5 one-week
21 programs offered by Depreciation Programs, Inc. in the areas of actuarial and
22 simulated life analysis, forecasting of life and net salvage, and preparing and
23 managing depreciation studies.

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21 programs offered by Depreciation Programs, Inc. in the areas of actuarial and
22 simulated life analysis, forecasting of life and net salvage, and preparing and
23 managing depreciation studies.

1 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC
2 SERVICE COMMISSION OF SOUTH CAROLINA?

3 A. No.

4

5 Q. HAVE YOU PRESENTED EXPERT TESTIMONY IN RATE RELATED
6 PROCEEDINGS BEFORE OTHER REGULATORY AGENCIES?

7 A. Yes. My recent testimonial history is attached hereto as Exhibit DJC-2.

8

9 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
10 PROCEEDING?

11 A. The purpose of my testimony is to support the application for rate relief of
12 Palmetto Wastewater Reclamation LLC, doing business as Alpine Utilities, which
13 I will refer to from time to time in my testimony as "PWR" or the "Company",
14 and to sponsor Exhibit B to the application as filed with the Commission in this
15 proceeding.

16

17 Q. WAS EXHIBIT B TO THE APPLICATION PREPARED BY YOU OR
18 UNDER YOUR SUPERVISION?

19 A. Yes.

20

21 Q. WOULD YOU PLEASE DESCRIBE WHAT EXHIBIT B TO THE
22 APPLICATION SHOWS?

1 A. Yes. Exhibit B consists of 5 schedules, A through E. Schedule A is the
2 Company's balance sheet as of December 31, 2011, set out by National
3 Association of Regulatory and Utility Commissioners, or "NARUC", Uniform
4 System of Accounts, or "USOA", for Class A Wastewater Utilities accounts.
5 Schedule B is the Company's income statement for the year ended December 31,
6 2011, including per books amounts, pro-forma adjustments, pro-forma amounts at
7 present rates, proposed increase and pro-forma proposed amounts, again by
8 USOA account. Schedule B utilizes revenues and expenses for January 1 through
9 August 11, 2011, the period when the Alpine system was owned by its
10 predecessors, and revenues and expenses for August 12 through December 31,
11 2011, the period when it was owned by PWR Alpine. I should note that an error
12 was discovered in Schedule B subsequent to its filing with the application, which
13 I will comment upon separately. Schedule C shows the Company's billed
14 revenue at present and proposed rates by customer classification for the test year
15 ended December 31, 2011. Schedule D shows the company's original cost, pro-
16 forma additions and retirements, pro-forma original cost, service life, annual
17 depreciation rate and pro-forma depreciation expense by USOA account for Plant
18 in Service and Contributions in Aid of Construction, or "CIAC", as of December
19 31, 2011. Schedule E shows the actual number of customers and Equivalent
20 Residential Customers, or "ERCs" for Commercial and Industrial and Residential
21 (including multi-family) customer classes as of December 31, 2011 and projected
22 through December 31, 2012.

1 Q. YOU MENTIONED AN ERROR IN SCHEDULE B TO EXHIBIT B;
2 WOULD YOU PLEASE ELABORATE UPON THAT?

3 A. Yes. A pro-forma adjustment of \$320,985 related to capitalized
4 maintenance was inadvertently included in the Company's revenue requirement
5 as both an expense and as a part of the amortization of capitalized maintenance.
6 As further explained below, PWR is seeking recovery of its capitalized
7 maintenance costs over a five-year period as a regulatory asset. However, these
8 same costs were erroneously included in Account 736, Contract Services – Other
9 Maintenance, on the Income Statement at page 1 of Schedule B. Thus, these costs
10 (\$320,985) were handled incorrectly in the rate filing. When the Company
11 discovered this, they immediately informed ORS. I understand that ORS will
12 address the effect of this error as an adjustment in its testimony supporting its
13 audit report in this matter and for that reason I am not proposing to amend
14 Schedule B. However, I would note that the adjustment to account for this error
15 will result in a reduction in the proposed monthly sewer rate from the \$34.14 to
16 \$29.87 per single family equivalent.

17
18 Q. WHAT IS THE OVERALL RATE INCREASE THAT PWR SEEKS AS A
19 RESULT OF THIS ADJUSTMENT?

20 A. PWR is seeking additional service revenue of \$1,274,052 instead of the
21 \$1,704,476 reflected in the Application. To achieve this level of additional
22 revenue, the Company is requesting that the monthly charge per single family

1 equivalent be raised by \$13.12 from the current \$16.75 to the \$29.87 figure I just
2 mentioned.

3
4 **Q. WHEN WAS A GENERAL RATE INCREASE LAST REQUESTED FOR**
5 **THE CUSTOMERS SERVED BY THE ALPINE SYSTEM?**

6 A. The last application for rate relief for customers served by the Alpine
7 system was filed in 2008. As the Commission is aware, that application resulted
8 in the approval of a Settlement Agreement which allowed for an operating margin
9 of 22.23%, the effect of which was to permit a 24.08% increase in the residential
10 monthly sewer rate to the current \$16.75 and an equivalent percentage increase in
11 the monthly rates for the various commercial customers served by the system.
12 This settlement was based upon a test year ending December 31, 2007.

13
14 **Q. WHY IS PWR REQUESTING RATE RELIEF AT THIS TIME?**

15 A. For the test year ended December 31, 2011, PWR earned a (1.96%)
16 operating margin on a per books basis and a (19.16%) operating margin (loss) on
17 a pro-forma basis at present rates. Both the per books and pro-forma operating
18 margins are well below the 22.23% operating margin allowed by the Commission
19 in the last rate case. Without rate relief PWR will be unable to continue to meet
20 its financial obligations and to attract investment capital for plant expansions and
21 replacements. Such a scenario places in jeopardy the Company's ability to
22 continue to provide safe, reliable and efficient sewer utility services to its
23 customers. PWR is currently making capital improvements to both the

1 wastewater treatment plant and the underground collection system under a
2 Memorandum of Understanding (MOU) with the South Carolina Department of
3 Health and Environmental Control which is discussed in the direct testimony of
4 Rick Melcher on behalf of PWR. Since PWR acquired the Alpine system in
5 August 2011, it has spent over \$3.3 million on such capital improvements, with
6 more improvements to be made in the near future.

7
8 **Q. WHAT HAS BEEN THE COMPANY'S EXPERIENCE WITH THE COSTS**
9 **OF OPERATION SINCE THE LAST RATE INCREASE?**

10 A. It has been approximately four (4) years since the current rates were
11 placed into effect and in that time the expenses for the system have increased.
12 Increased operational expenses for things such as purchased power, employee
13 salaries, contract services, insurance, etc. have been incurred since the last test
14 year. In addition, taxes and depreciation expense have also increased. Customer
15 growth has been relatively low over this time period. Also, the aging
16 infrastructure of the system has resulted in increased replacements in lines and
17 mains, manholes, pumping stations, the wastewater treatment plant and other
18 parts of the Company's plant. And, the Company has implemented new, on-
19 going operational programs such as right of way clearing and grease trap
20 inspections which have also increased the costs of operation.

21
22 **Q. TO WHAT DOES THE CAPITALIZED MAINTENANCE INCLUDED IN**
23 **EXHIBIT B RELATE?**

1 A. Exhibit B includes \$192,151 of capitalized maintenance during the test
2 year for cleaning lines, camera work on lines, root cutting, and removing debris in
3 the lines. The costs for these types of activities are generally expensed.
4 However, since the Alpine system was in such a state of disrepair, which resulted
5 in a number of well-publicized SSO's, PWR chose to perform these activities on
6 an accelerated basis in order to improve the system and to determine what other
7 work would be needed. Additionally, a pro forma adjustment of \$320,985 for
8 additional expenses related to these types of activities was added for a total of
9 \$513,136 of deferred capitalized maintenance. PWR is seeking recovery of these
10 costs over a five-year period as a regulatory asset.

11
12 **Q. HOW WERE THESE COSTS PRO FORMED INTO THE RATE FILING?**

13 A. These costs were added to Account 186.2, Other Deferred Debits, on the
14 Balance Sheet to be amortized over five years.

15
16 **Q. HOW SHOULD COSTS ASSOCIATED WITH SATELLITE SYSTEMS BE**
17 **HANDLED?**

18 A. Typically, costs associated with satellite systems would be incurred by the
19 owners of such systems. However, where satellite system maintenance is either
20 inadequate or non-existent, as I understand was the circumstance with a number
21 of satellite systems connected to the Alpine system, it can become necessary for a
22 utility to incur some of these costs in order to avoid having necessary utility
23 system improvements rendered ineffective. Therefore, for the improvements of

1 the type made to the Alpine system to be effective, a utility may find it necessary
2 to make needed repairs to satellite systems to avoid sanitary sewer overflows and
3 excessive inflow and infiltration. PWR found it necessary to address the
4 shortcomings in these satellite systems so that the Alpine system could work
5 effectively and the benefits to the improvements it was making to the Alpine
6 system were not lost. In the end, the entire system is improved and the utility
7 customers benefit from these expenses. This issue is further covered in the
8 testimony of Mr. Edward Wallace.

9
10 **Q. BASED ON THE TEST YEAR DATA AS ADJUSTED, WHAT**
11 **OPERATING MARGIN RESULTS AFTER THE REQUESTED RATE**
12 **INCREASE IS CONSIDERED?**

13 A. Based on the adjusted test year data and the requested rate, as revised, of
14 \$29.87 per ERC per month, the resulting operating margin is 15.00%. The
15 15.00% operating margin is well within the range of operating margins the
16 Commission has recently approved for other sewer utilities. By contrast, I would
17 observe that the operating margin previously approved by the Commission for the
18 Alpine system is 22.23%.

19
20 **Q. PLEASE EXPLAIN HOW TEST YEAR REVENUES AND EXPENSES**
21 **WERE ADJUSTED.**

22 A. Pro forma adjustments were made to test year revenues and expenses
23 based on known and measurable changes.

1

2 **Q. WHAT ADJUSTMENTS WERE MADE TO THE PER BOOKS**
3 **INCOME STATEMENT ON SCHEDULE B?**

4 A. The adjustments to the per books income statement on Schedule B include
5 corrections and reclassifications; removal of non-recurring items and items which
6 should have been capitalized from the test year expenses; addition of the cost of
7 new maintenance programs and depreciation expense related to plant added after
8 the test year; annualization of current contract operations; amortization of rate
9 case expense over three years; and the income tax effects of all of the other
10 adjustments. The specific adjustments are detailed at the bottom of Schedule B.

11

12 **Q. HAVE THE COMPANY'S EXPENSES INCREASED SINCE THE LAST**
13 **RATE CASE?**

14 A. Yes, they have. For the year ended December 31, 2007, which again was
15 the test year in the last case, total book expenses were \$989,000. For the year
16 ended December 31, 2011, which is the current test year, total book expenses
17 were \$1,726,000.

18

19 **Q. HOW DID THE AMOUNTS BOOKED FOR PLANT IN SERVICE, CIAC**
20 **AND ACCUMULATED DEPRECIATION AND AMORTIZATION OF**
21 **CIAC COMPARE TO THE AMOUNTS PREVIOUSLY RECORDED?**

22 A. Plant in service increased by approximately \$3.6 million due to capital
23 investments. CIAC was increased by \$41,000. Accumulated depreciation has

1 continued to reflect Commission guideline service lives and straight line
2 depreciation as opposed to accelerated tax depreciation which is not permitted
3 under the USOA. Accumulated depreciation was increased by approximately
4 \$887,000. CIAC amortization was similarly adjusted to reflect straight line
5 depreciation based on guideline lives as opposed to accelerated tax depreciation.
6 Accumulated CIAC amortization was increased by approximately \$61,000.
7

8 **Q. WOULD YOU BRIEFLY EXPLAIN THE METHODOLOGY THE**
9 **COMPANY USED TO ESTABLISH THE BEGINNING BALANCES FOR**
10 **PLANT AND CIAC AS OF AUGUST 1, 2011?**

11 A. Yes. In 2011 the Company did not acquire all the fixed assets of the
12 Alpine Utilities system, mainly those related to its office and office machines and
13 equipment. Thus, those fixed assets were eliminated from plant in service and
14 accumulated depreciation balances on day one. Since then PWR has recorded
15 new fixed assets and accumulated depreciation. CIAC was carried forward using
16 balances which existed at the time of acquisition.
17

18 **Q. HOW WAS ACCUMULATED DEPRECIATION RELATED TO PLANT**
19 **AND ACCUMULATED AMORTIZATION RELATED TO CIAC**
20 **ESTABLISHED?**

21 A. PWR continued depreciating plant in service and amortizing CIAC based
22 on the same methodologies as allowed by the Commission.
23

1 **Q. HOW DO THE PLANT IN SERVICE, CIAC AND RELATED**
2 **DEPRECIATION AND AMORTIZATION AMOUNTS AFFECT THE**
3 **COMPANY'S REVENUE REQUIREMENT?**

4 A. If the Company's plant and CIAC balances are changed, depreciation and
5 amortization expense will have to be adjusted accordingly. Any change made to
6 the allowed level of expenses affects the revenue requirement.

7
8 **Q. HOW WERE THE PLANT, CIAC, ACCUMULATED DEPRECIATION**
9 **AND ACCUMULATED AMORTIZATION BALANCES AS OF**
10 **DECEMBER 31, 2011 DETERMINED?**

11 A. The August 1, 2011 balances were brought forward based on the additions
12 and retirements from then until December 31, 2011.

13
14 **Q. WERE THERE ANY PRO FORMA ADDITIONS OR RETIREMENTS TO**
15 **PLANT INCLUDED IN THE BASIS FOR DEPRECIATION IN THIS**
16 **CASE?**

17 A. Yes, the actual additions and retirements affect depreciation expense
18 which is part of the revenue requirement. This includes depreciation expense
19 related to the pro forma capital additions for the MOU mentioned previously. The
20 original cost and depreciation schedule on per books and pro forma bases are
21 shown in Schedule D of Exhibit B.

1 **Q. WHAT IS THE PROPOSED RATE INCREASE DESIGNED TO**
2 **ACCOMPLISH FOR THE COMPANY?**

3 A. An increase in PWR's current rates is designed to generate additional
4 revenues that will allow the Company to adequately fund its operations, attract
5 capital, comply with regulatory requirements and continue to provide excellent
6 sewer service to its existing and future customers.

7

8 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

9 A. Yes. It does.



DONALD J. CLAYTON / Vice President

Mr. Clayton has over 30 years' experience in the energy utility industry and management consulting profession. His experience includes financial and treasury management, including his role as Vice President and Treasurer at DQE, at that time the parent company of Duquesne Light Company. Mr. Clayton also has extensive experience in new venture creation, as President of the AquaSource venture at DQE and President and Chief Operating Officer of Conjunction LLC in New York State. In his management consulting roles, Mr. Clayton's technical specialties include public utility valuation, depreciation, plant, rate base, cost of service and rate design as well as economic analysis and financial modeling.

Mr. Clayton holds a Bachelors of Science in Civil Engineering and a Master of Business Administration from Rensselaer Polytechnic Institute. He is a registered Professional Engineer in the Commonwealth of Pennsylvania, a Chartered Financial Analyst, as well as a Certified Depreciation Professional.

Professional Experience

2007 – PRESENT TANGIBL, LLC
VICE PRESIDENT – MANAGEMENT CONSULTING

As Vice President of Management Consulting at Tangibl, LLC, Mr. Clayton is responsible for a wide range of assignments including depreciation studies for electric, gas, water, wastewater, thermal and railroad companies and cost of service and rate design studies for electric, gas and water utilities.

2005 – 2007 GANNETT FLEMING, INC.
DIRECTOR, REGULATORY ECONOMICS

Representative assignments included:

- *Allegheny Energy, Inc., Greensburg, Pennsylvania* – Depreciation Studies of Regulated Electric Companies in West Virginia and Unregulated Generation Plant. The studies included development of annual depreciation rates for regulated electric plant in service in West Virginia and the unregulated generating plant throughout the system. Elements of the study included a field inspection of power plants, major substations, operations centers and office buildings; discussions with management regarding outlook; statistical analyses of service life and net salvage, and calculation of annual and accrued depreciation using several alternative bases and procedures. The depreciation study for the regulated West Virginia Utilities was filed with the West Virginia Public Service Commission in September 2006.
- *Citizens Gas and Coke Utility, Indianapolis, Indiana* – Depreciation Studies of Gas and Thermal Plant. The studies involved development of annual depreciation rates for gas and thermal plant. Field inspections of the facilities were performed, discussions with management regarding outlook were held, statistical analyses of service life and salvage data were conducted and annual and accrued depreciation were calculated.
- *East Kentucky Power Cooperative, Winchester, Kentucky* – Depreciation Studies of Electric Plant. The study involved development of annual depreciation rates for the company's electric plant including generation, transmission and general plant. The study included a field inspection of power plants, major substations, operations centers and office buildings; discussions with management regarding outlook; statistical analyses of service life and net salvage, and calculation of annual and accrued depreciation. The depreciation study filed with the Kentucky Public Service Commission in May of 2006 and the Rural Utilities Service in June of 2006.
- *Anchorage Water and Wastewater Utility (AWWU), Anchorage, Alaska* – Testimony on Contributed Plant and Depreciation Studies for Water and Wastewater Plant. The first assignment included rebuttal testimony on behalf of the company related to its accounting treatment of contributed plant. The depreciation studies included field inspections of the treatment plants, major pumping stations, and offices; discussions with management regarding outlook; data assembly; statistical analysis of service life and net salvage; and calculation of annual and accrued depreciation related to plant in service as of December 31, 2005.

- *Kansas City Southern Railroad (KCS), Kansas City, Missouri* – Capitalization Policy and Depreciation Studies for Kansas City Southern, Kansas City Southern de Mexico, and Texas Mexican Railway. The first assignment involved development of a revised capitalization policy. The Company's existing capitalization policy and retirement units catalogue were compared with those of other class I and passenger railroad companies and revisions were suggested and subsequently adopted by the company. The depreciation studies involved discussions with management regarding outlook, statistical aging of the subsidiary company property, service life and net salvage analysis and calculating of annual and accrued depreciation.
- *East Resources, Inc., Pittsburgh, Pennsylvania* – Base Rate Case Filing. The assignment involved preparation of a complete base rate case filing for the Company's West Virginia gas utility division. Exhibits were prepared in conformance with the West Virginia Commission's filing requirements under Rule 42. Direct testimony was prepared and responses to numerous data requests were completed. The case was filed in April 2006 and was settled in September 2006.

2002 – 2005CONJUNCTION, LLC
PRESIDENT AND CHIEF OPERATING OFFICER

Conjunction LLC was formed to develop a high voltage direct current transmission line from upstate New York to New York City.

- Responsible for day-to-day activities of the firm, raising equity capital to fund the project and negotiation of numerous contracts and agreements between the Company and its consultants, lawyers, land owners and investors.
- Responsible for preparation of the Company's transmission siting filing under Article VII before the New York Public Service Commission and the FERC filing for merchant transmission line status.

2000 – 2002 ENERGY LEADER CONSULTING, LLC
PARTNER

Energy Leader Consulting provided strategic consulting to energy companies concerning opportunities related to electric generating stations.

- Performed acquisition analysis for generating stations, identification of power plant development opportunities throughout the U.S. market and diagnostic studies for electric generators.
- Led multi-million dollar study for Amtrak to determine the feasibility of using their railroad rights-of-way for electric transmission.

1985 – 2000DQE
VICE PRESIDENT AND TREASURER
PRESIDENT – AQUASOURCE
MANAGER – VALUATION AND PROPERTY RECORDS DEPARTMENT

- Mr. Clayton developed and directed the AquaSource subsidiary where he managed all aspects of a rapidly-growing business, including development of the initial business plan, integration of acquisition targets, recruitment of executive staff, and political and regulatory relations. He also headed the rate case filed in Texas for a statewide tariff related to the small water and wastewater companies acquired by AquaSource.
- As Vice President and Treasurer, Mr. Clayton was responsible for corporate finance, financial planning, corporate budgeting, cash management and investor and shareholder relations during a period of unprecedented organizational and marketplace changes. While he was Vice President and Treasurer, he was the stranded cost witness for Duquesne Light Company in their restructuring proceeding before the Pennsylvania Public Utility Commission.

- Mr. Clayton's first position with DQE was as Manager of the Valuation and Property Records (Fixed Assets) department, where he was responsible for the Company's \$5+ billion of fixed assets and the construction cost accounting system, at a time when two nuclear electrical generation plants were being built and added to rate base. While in this position, he was the company's rate base and depreciation witness in its two largest rate cases.

1980 – 1985 PRICE WATERHOUSE
MANAGER, PUBLIC UTILITY INDUSTRY SPECIALTY GROUP

- Performed numerous cost-of-service, rate design, depreciation and other valuation and rate related assignments for electric, gas, water and sewer clients in the public and private sectors.
- Developed a PC-based cost of service program and completed a program for evaluating street lighting.

1977 – 1980 GANNETT FLEMING, INC.

- Performed numerous studies in the areas of depreciation and cost of service for electric, gas, telephone, water, wastewater and railroad companies.
- Presented expert testimony before the Pennsylvania Public Utility Commission, the Alaska Public Utilities Commission and Monmouth County Court in New Jersey.
- Completed assignments for more than 50 companies, including electric, gas, water, and telephone and railroad clients.
- Participated in the valuation related to the \$2.1 Billion conveyance of the former Penn Central Railroad to Conrail and provided the analytics for three successful tax cases involving more than \$300 million in tax depreciation for the Union Pacific, the Burlington Northern and the Chesapeake & Ohio Railroads.

Continuing Education

- All programs offered by Depreciation Programs, Inc.
- Management training courses offered by the Edison Electric Institute.
- Utility accounting seminars offered by Salomon Brothers.

Professional Societies

Mr. Clayton is an active member of the Society of Depreciation Professional where he is an instructor at their annual depreciation training sessions. He has taught the basic life analysis course and the advanced course on preparing and defending a depreciation study.

Testimonial History of Donald J. Clayton

March, 2012

Regulatory Cases			Primary Issue	
State	Agency	Docket Number	Company	Utility Type
AK	RCA	U-04-22	Anchorage Water and Wastewater Utility	Water/Wastewater
AK	RCA	U-04-23	Anchorage Water and Wastewater Utility	Water/Wastewater
IN	IURC	Cause No. 43201	Citizens Thermal	Steam, Thermal
IN	IURC	Cause No. 43463	Citizens Gas & Coke Utility	Gas
IN	IURC	Cause No. 43624	Citizens Gas of Westfield	Gas
KY	KYPSC	2006-00235	East Kentucky Power Cooperative	Electric
N/A	FERC	ER-07-562-004	Trans-Allegheny Interstate Line Company (Allegheny)	Electric
N/A	FERC	ER-08-386-000	Potomac-Appalachian Transmission Highline, LLC (AEP/Allegheny Energy)	Electric
N/A	FERC	ER-09-35-000	Tallgrass Transmission, LLC (AEP/MidAmerican/OGE)	Electric
N/A	FERC	ER-09-36-000	Prairie Wind Transmission, LLC (AEP/MidAmerican/Westar)	Electric
N/A	FERC	ER-09-75-000	Pioneer Transmission, LLC (AEP/Duke Energy)	Electric
OK	OCC	Cause Nos. PLD 200800144	Public Service Company of Oklahoma (AEP)	Electric
OR	ORPUC	UG 201	Avista Corporation	Gas
PA	PAPUC	R-660378	Duquesne Light Company	Electric
PA	PAPUC	R-870651	Duquesne Light Company	Electric
PA	PAPUC	R-00974041	Duquesne Light Company	Electric
TX	TCEQ	(SOAH) 582-09-4290	Country Vista	Wastewater
TX	TCEQ	(SOAH) 582-08-0702	Shaded Lane Water Company	Water
TX	TCEQ	(SOAH) 582-12-1634	D & K Development Corp.	Wastewater
WV	WVPSC	06-0445-G-42T	East Resources	Gas
WV	WVPSC	06-0275-G-42T	East Resources	Gas
WV	WVPSC	09-2069-G-42T	Megan Oil & Gas Company	Gas
WV	WVPSC	10-0757-G-D	Megan Oil & Gas Company	Gas
WV	WVPSC	05-0420-E-CN	Monongahela Power Company and The Potomac Edison Company (Allegheny Energy)	Gas
WV	WVPSC	11-0410-G-42T	Bluefield Gas Company	Electric
WV	WVPSC	11-0532-G-42T	Megan Oil & Gas Company	Gas
WV	WVPSC	11-1321-G-42T	Blacksville Oil & Gas Company	Gas

March, 2012

Testimonial History of Donald J. Clayton

Case Support (No testimony filed)

State	Agency	Docket Number	Company	Utility Type	Primary Issue
FL	FLPSC	090182	Ni Florida, LLC (Hudson)	Wastewater	Complete rate case preparation, including rate base, cost of service, cost of capital, working capital, billing analysis and revenue requirements
FL	FLPSC	100149	Ni Florida, LLC (Tamiari)	Water	Complete rate case preparation, including rate base, cost of service, cost of capital, working capital, billing analysis and revenue requirements
FL	FLPSC	100126	CFAT H2O, Inc.	Water/Wastewater	Complete rate case preparation, including rate base, cost of service, cost of capital, working capital, billing analysis and revenue requirements
FL	FLPSC	100127	Tradewinds Utilities, Inc.	Water/Wastewater	Complete rate case preparation, including rate base, cost of service, cost of capital, working capital, billing analysis and revenue requirements
ID	IPUC	AVG-10-01-E	Avista Corporation	Electric/Gas	Complete rate case preparation, including rate base, cost of service, cost of capital, working capital, billing analysis and revenue requirements
ID	IPUC	AVG-10-01-G	Avista Corporation	Electric/Gas	Cash working capital study
SC	PSCSC	2011-24-S	Palmetto Utilities	Electric	Complete rate case preparation, including cost of service, billing analysis and revenue requirements
WA	WUTC	UE-100467	Avista Corporation	Electric/Gas	and property records study,
WA	WUTC	UG-100468	Avista Corporation	Electric/Gas	Cash working capital study
WV	WVPSC	08-2030-E-PC	Black Diamond Power Company, Elk Power Company, Union Power Company, West Virginia Utility Company	Electric	Cash working capital study
WV	WVPSC	09-1985-E-42T	Black Diamond Power Company	Electric	Merger justification and support
WV	WVPSC	09-1986-E-42T	Elk Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	09-1987-E-42T	Union Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements
Other Cases					
NJ	N/A	N/A	International Flavors and Fragrances	Wastewater	Cost of service, rate design
N/A	RUS	N/A	East Kentucky Power Co-op	Electric	Depreciation
N/A	STB	N/A	Kansas City Southern Railroad	Railroad	Depreciation